L.A. No.-31/761—13-2-0

Department of

OFFICE.

STATION.

Ms. Secn No. 858 (G.O.)

Dated 15 4-48.

Pages in the file.

SUBJECT.

SSESMENT - Kist due on Joint holdings - Collection - Defects emoval - Board's suggestions - Accepted:-

No.331/47-1. Office of the Revenue Department dated 29-1-47.

Memo.

Sub: Assessment - Kist duen on Joint holdings-collection-Defects - Removal - Report.

The Government understand that, in respect of the Kist due on Joint holdings, the Karnams, especcially in the Andhra districts, unscrupulously collect varying amounts from each joint pattadar and do not give the full and proper particulars, so that there is considerablwe scope for misappropriation on their part. The Board of Revenue is requested to devise some means whereby the collection of Kist duem on Joint holdings can be made more definite, so that there may not be any scope for fraud or for mischief in the villages.

/True Copy/

To the Board of Revenue.

SUPERINTENDENT.
SP/11.5. The Madras Record Office.

REVENUE DEPARTMENT

Subject.

ASSESSMENT - Kist due on Joint holdings-Collection- Defects-Removal - Report - Submitted.

Resolution Mis. 68/48.

Station: Madras. Dated 20-1-1948.

From

Secretary, Board of Revenue, Madras.

S. Ranganathan Esq., O.B.E., I.C.S.,
Commissioner of Land Revenue & Commercial Taxes.

V.N. Kudva Esq., C.I.E., I.C.S.,
Commissioner of Land Revenue, Excise,
Prohibition and Amelioration.

Read: Government Memo No. 331 C/47-1 dated 29-1-47.
Board's Reference C. 1192/47-1 dated 13-2-47.
Report from select Collectors.

RESOLUTION:

The Government in their Memorandum cited above, have asked the Board to devise some means whereby the collection of Kist due on Joint holdings can be made more definite, so that there may not be any scope for fraud or for mischief in the villages.

2. The Board considers that a final and permament solution of the problem is bound up with the problem of a Registry or Record of Rights of each assessee and with the problem of the "economic holding As regards the former, such a Register or Record would have to be evidence of title, if it is to be absolutely "the last word on the subject. The Government are not yet ready for this reform especially with the whole future of the Land Revenue system in the melting pot. Such a register might conveniently show the names of tenants also. Up-to-date registry without any question of its being proof of title is however being maintained successfully now. The question of registry of tenants was reported to the

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Government in B.P. Mis. 553 (Confidential) dated 3-5-1947 in reply to their Memo 6835/46-1 dated 4-1-1947.

3. While registry for all practical purposes other than title to land is up-to-date generally, joint pattas, involving joint registry without specification of the individual shares in the joint patta, present a problem sometimes.

One possible solution is to ascertain individual shares and sub-divide the holdings, registering each share separately and recording it in the Revenue Maps and Registers. But this involves very elaborate enquiries, which will cost a lot and may even result in litigation, have been taken on the future land revenue system and general administration. and which it is not worth while to take before decisions

4. Another argument against separate sub-division, mapping and registry of individual shares in a joint holding is the one connected with the problem of the economic holding and the economics of agriculture. Sub-division will aggravate the problem of fragmentation of holdings and render agriculture even more inefficient and even less productive, than at present. Moreover, sub-divisions involve separate bunds or ridges and these will further reduce the extent of cultivable land. The crying need of the hour is the consolidation of cultivation, the demilition of ridges and bunds to the ~~extent~~ maximum extent possible, the clubbing of holdings and the prescription of the size of the minimum economic holding which should pass by inheritance or alienation or gift, as a unit, without sub-division, to a single individual. The Board has mentioned the necessity for such measure on more than one occasion in the recent past. In the circumstances, it is quite out of the question to think of sub-division and physical demarcation and registry of individual shares.

The question therefore resolves itself into one of suggesting ways and means to deal with the evil referred to in the Government Memo, read above, pending decision on the future of the Land revenue system and its administration and in particular to what is stated in paragraph 4 above.

The Board has examined it in consultation with select Collectors and its conclusions are that

(i) Care should be taken to see that Karnam do not violate the ban on their collecting revenue. Any Karnam who infringes this rule should be severely dealt with and this should be made clear to them, departmentally as well as through the Village Officers' associations.

(ii) Ryots should be asked to insist on proper receipts being given by Village Munsifs and to refrain from paying any of their dues to Karnams.

(iii) The Provisional demand register abolished, during the war as a measure of paper economy in B.P. Ryot No. 53 dated 5-1-45 should be revived immediately and the working out by Village Officers of proportionate shares of joint holders should be insisted upon as laid down in paragraph 7 (1) of B.P. Press 5 dated 9-2-25. (53)

The Board submits that these measures could prevent or at least minimise considerably any scope for mischief or fraud. Any other steps would tend to jeopardise the realisation of revenue and undermine agricultural production.

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FOR SECRETARY

To the Secretary to Government, Revenue Department.

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SP/11.5.

Supdt.
Madras Record Office.

GOVERNMENT OF MADRAS.

ABSTRACT.

ASSESSMENT - Kist due on Joint holdings - Collection - Defects Removal - Board's suggestions - Accepted -

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REVENUE DEPARTMENT.

G.O.NO. 858 Revenue dated 15-4-48.

Read the following:-
Government Memo No. 331C/47-1 Revenue dated 29-1-47.
From the Board of Revenue (Res) Mis. 68/48 dated 20-1-48.

ORDER:

The suggestions contained in paragraph 5 of the Resolution of the Board of Revenue read above which include the proposal to receive the provincial demand register are accepted. The Board is requested to take the necessary action. As regards suggestion (ii). namely that ryots should be advised not to pay land revenue to the Karnams but to the village headman and to get proper receipts therefore, the Board should issue instructions to the effect that, every year before the collection season, the advice should be published in the village sheets of the Districts Gazettes and also announced by beat of draun in all the villages.

/True Copy/

Office Assistant
~~SUPERINTENDENT~~.
~~THE~~ MADRAS RECORD OFFICE.

To the Board of Revenue.

SP/11.5.

GOVERNMENT OF MADRAS (1)

Subject.

ASSESSMENT - Kist due on Joint holdings - Collection- Defects - Removal - Instructions issued.

Revenue Department
L.Dis. C. 4815/48.

Station: Madras. Dated 7th June 1948.

From

P.M. Jayaraja, Esq., Bar-at-Law, ICS.,
Secretary, Board of Revenue.

S. RANGANATHAN, Esq., OBE., ICS.,
Commissioner of Land Revenue and Commercial Taxes.

READ: G.O.Ms. No. 858, Revenue, dated 15th April 1948

L.DIS.

The Board has examined the question how best collection of Kist due on Joint holdings can be made more definite, so that there may not be any scope for fraud or for mischief in the

(P.T.O.)

Villages. With the approval of the Government, it issues the following instructions:-

(1) Care should be taken to see that Karnams do not violate the ban on their collecting land revenue dues. Any Karnam who infringes this rule should be severly dealt with. This should be made clear to them departmentally as well as through the Village Officer's associations.

(2) Ryots should be asked to insist on proper receipts being given to them by Village Headmen when they pay land revenee and to refrain from paying any of their dues directly to Karnams.

(3) The provisional Demand Registor abolished during the war as a measure of paper economy in B.P. Routine No. 53 dated 5-1-1945, should be revived with effect from the next fasli i.e., 1-7-1948. It should be insisted that the Village Officers work out the proportionate shares of Joint holders correctly as laid down in paragraph 7 (1) of B.P. Press No.5, dated 9-2-1925.

2. The collectors are requested to take necessary action and issue suitable instructions to their subordinates with reference to ~~x~~ the orders in para 1 above giving effect to them from the next fasli.

3. As regards instruction (2) in paragraph 1 above, namely that ryots should be advised not to pay land revenue to the Karnams but to the Village Headmen and to get proper receipts therefore, the Collectors should see that every year before the Collection season commences, the advice is published announced by beat of drum in all the villages. the Village Sheets and the District Gazette and ab

/True Copy/

(Sd) .....
for SECRETARY

To All Collectors.
To the Superintendent, Government Press (for information and necessary action with reference to paragraph 1 (3)
Copy to the Secretary to the Government, Revenue Department, Fort St. George, Madras.
Copy for S.F.

SP/11.5.

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Madras Record Office.

GOVERNMENT OF MADRAS.

Subject.

FORMS - R.F. III-A 55-59 (Provisional Demand Statement Forms) Printing and supply - Ordered.

REVENUE DEPARTMENT.
B.P.Mis. 107.

Station: Madras. Revenue dated 3-2-1949.

From

K.N. Anantharaman, Esq., I.C.S.,
Secretary, Board of Revenue.

W.R.S. Satthianadhan, Esq., I.C.S.,
Commissioner of Land Revenue & Commercial Taxes.

Read: Board's Proceedings No.5 (Press) dated 9-2-25.
Board's Proceedings, Routine 511 dated 3-2-44.
Board's Proceedings, Routine 53, dated 5-1-45.
G.O.No.Ms.858, Revenue, dated 15-4-1948.
Board's L.Dis.C.4815/48 dated 7-6-1948.
From the Superintendent, Government Press, No. FOR.F.1.1948-49, dated 14-12-48.
From the Andhra Provincial Village Officers' Association, Angalur (Kistna) dated 22-12-48.

Resolution:

The Government have ordered the revival of the Provisional Demand Register. The Superintendent, Government Press, is requested to print and supply the x forms to the districts at an early date.

/True Copy/

(Sd) .....
For Secretary.

To the Superintendent, Government Press, Madras.
Copy to xi the Secretary to Government, Revenue Department.
Copy to all Collectors.
Copy to C, F and P sections.

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SUPERINTENDENT.

THE MADRAS RECORD OFFICE.

15/2/15

Extracts of Notes from file bearing C.No.331-C/48.

The file relates to the questinn of devising some means whereby the collection of Kist due on Joint holdings can be made more definite so that there may not be any scope for fraud or for mischief in the villages. The question was raised by the ex-H.M (Revenue) Mr. K.R. Karant. A reference was made to the Board of Revenue and its reply has been received.

2. The Board considers that a final and permanent solution of the problem depends on two things viz (a) the establishment of a system under which registry will be perfect, and up-to-date and (b) sub-division and separate registry of each indivudual share in a Joint holding.

As regards (a) the Board says that the impending revision of the land revenue system makes it inadvisable to introduce any change in the present system and draws attention to its detailed observations on the subject in B.P. Miscellaneous 553 dated 3-5-47. The concerned file (C.No. 638Jk/46) is in K section. No decision has yet been reached in that file. Regarding (b), the Board says that it is inadvisable to introduce that also, before a decision is taken on the future land revenue system and points out that it will involve a lot of money and very elaborate enquiries which may lead to litigation, that the bunds and ridges which will be put up to demarcate each sub-division will reduce the extent of cultivable land and that, above all, it will result in the creation of numerous small uneconomic holdings, when the crying need of the hour is consolidation of small holdings and thereby reducing expenses and increasing productivity (by the use of scientific methods which will then be possible).

3. Pending decision on the future land revenue system, the Board suggests that the following steps may be taken with a view to reducing the evil as far as possible:-

(a) Karnams should be strictly warned departmentally and through the village Officers' associations that severe notice will be taken of infringement of the rule (see paragraph 2 on page 43 of the village Officers and Ryots Manual) that they should not collect land revenue.

(b) Ryots should be asked not to pay land revenue to the Karnams but to the headmen and get proper receipts therefor.

(c) The provisional demand statement, which was suspended during the war as a measure of paper economy and the preparation of which involves the correct working out of the demand on each individual share in a Joint holding, should be revived.

4. Suggestion (a) on page 3 above. May be accepted and the Board asked to issue the necessary warning to the Karnams and to send a copy of it to the village officers' associations.

5. Suggestion (b) on page 3 above. May be accepted. The Board may be asked to see that the advice to the ryots is announced by beat of drum in each village, alternatively, the Government may issue a Press note.

6. Suggestion (c) on page 3 above: The Education and Public Health department has been observing often that the paper position has not yet improved. It is not known how much quantity of paper, will be required for preparing the statement it must be huge. The Board may be asked to report the quantity of paper that will be required per annum for the use of the provisional demand statement in the entire province. Subject to orders, a draft Telephonic Messeage is submitted.

The best means of avoiding abuse in this respect is for the shares in a joint holding to get their interests sub-divided. This is good in their own interests as well as in the interests of the Government. This may have no connection with the principle

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of economic holdings and of the need to maintain such holding intact. In most of the cases the shares of a joint holding cultivate their respective portions separately

The Board's suggestion for the revival of the provisional demand register may also be accepted, unless the paper position is very bad. It will act as a check against malpractices of Vos. and also facilitate speedy collection of land revenue.

Education and Finance may see for remarks.

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Although the proper position is far from satisfactory, there seems to be no objection to the printing of the provisional demand register, as it will act as a check against malpractices of village officers. The file may be passed on to finance with these remarks.

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Finance (Accounts-Department)

Please see the notes of Revenue from paragraph 2 above; which fully explain the proposals in this file.

Finance may agree to their proposals pages 4-5 above.

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SUPERINTENDENT.

THE MADRAS RECORD OFFICE. .

SP/11.5.

Joint Pattas:- Abolition:- Put up previous orders, if any on the question of grant of single pattas and eliminate the joint pattas.

To D.S. Revenue Department.

Please see the minute of H.M. (Land Revenue) above.

2. Submitted that there are no previous orders on the question of elimination of joint pattas. No such proposal on the subject as also now pending with the Government.

3. It may however be mentioned in this connection that in 1947, the ex-Minister for Revenue (Mr. Karant) pointed out that the question of joint pattas was giving trouble in the villages particularly in Andhra areas, and that in such cases the Kannams unscrupulously collected varying amounts from each pattadar and did not give the full and proper particulars so that there was considerable scope for misappropriation on their part. With respect to his orders, the Board of Revenue was requested to devise some means whereby the collection of Kist due on joint pattas could be made more definite so that there might not be any scope for fraud or for mischief in the villages. The Board's report in the matter is on pages 3-4 C.F. and the discussions bearing on it, and orders in circulation and at pages 2-6 N.F. of H.Orders issued in the matter are at pages 5-6 C.F. of G.O. No. 858 Revenue dated 15-4-48. The instructions issued by the Board to all the collectors on his subject are at page 7 C.F. of H.

4. The file may be circulated to H.M. (Land Revenue).

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To
Assistant Secretary.

This may now be lodged and stitched with the G.O. at (H).

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Supdt.
Madras Record Office
12/15

Assistant Secretary III

I am told that there is a pending file dealing with the abuses arising out of the 'Joint Patta' system, at the hands of the Village Officers.

Can I see it please.

/True Copy/

(Sd) .....

SUPERINTENDENT

SP/11.5. THE MADRAS RECORD OFFICE.

To
The Assistant Secretary. Revenue Department.

submitted With reference to the Deputy Secretary note on page 1 ante it is that there is no pending file in this section draling with the abuses arising out of joint patta system at the hands of the Village officers.

2. In 1947 the ex-Minister for Revenue (Mr. Karanthe) pointed out that the question of joint pattas was giving trouble in the villages particularly in the Andhra areas, and that in such cases the Karnams unscrupulously collected varying ~~amounts~~ amounts from each pattadar without giving the full and proper particulars, so that there was considerable scope for misappropriation on their part. With reference to his orders, the Board of Revenue was requested to devise some means/~~a likely~~ the collection of Kist due on joint pattas could be made more definite so that there might not be any scope for fraud or mischief in the village. The Board's report in the matter is on pages 3-4 of G.O. Ms. No. 858 Revenue dated 15-4-48. The discussions bearing on it and the orders in circulation are at pp. 2-6 N.F. of (N) . The instructions issued by the Board to all the collectors on this subject are at page 7 C.F. of N.

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revised
H.M. (Land Revenue) ~~re~~revised the question as to whether the ~~xxxxxx~~ abuses of the joint pattas system could not be set right. Attention is invited to the Board's report at ¶¶ 1&2 of flag N & to the orders issued by the Board at page 7 (flag N). Abolition of the joint patta system would lead to excessive fragmentation of holdings, (vide ~~from~~ para 4 of the Board's report.) The revival of the provisional demand ~~xxx~~ register in which the Village Munsiffs as to work out the proportionate demand for each joint pattadar, ~~xf~~ and the direction that karnams may not make collections of Land Revenue, will greatly reduce the possibilities of double or excessive collection. ~~The~~ We Perhaps ~~one~~ may leave the question ~~he have~~ these for the present.

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Lodge and stich with G.O. 858 Revenue dated 15-4-48.

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SUPERINTENDENT.
Office Assistant
THE MADRAS RECORD OFFICE.

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